

1 Janice Sue Taylor
2 3341 Arianna Court
3 Near Gilbert, Arizona
4 Mailing address of convenience
5 Not a claimed residence or domicile
6 Without the United States,

7
8 **UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA**

9 UNITED STATES OF AMERICA,

10 Alleged Plaintiff,

11 vs.

12 Janice Sue Taylor,

13 Alleged Defendant

Case No.: CR-10-400-PHX-DGC

**JUDICIAL NOTICE
CHALLENGE TO JURISDICTION**
By Affidavit of Janice Sue Taylor

STATEMENT OF FACTS & BELIEFS

14 **STATUS OF AFFIANT**

15 Comes now, Affiant Janice Sue Taylor, a living woman, not a corporation or other type
16 of artificially created person, and not domiciled or residing in the district of Columbia or any
17 other Federal Territory owned by the United States of America; "hereinafter the Affiant", by
18 Special Visitation or Appearance, not Granting jurisdiction nor recognizing this court's right to
19 try her; but intervening in a Foreign Bankrupt Jurisdiction on behalf of the Alleged accused,
20 Fictional JANICE SUE TAYLOR, "hereinafter the Accused". Affiant is not trained in the law,
21 nor is She an Attorney, nor is affiant appearing Pro Se; but rather of right in Sui Juris as the
22 authorized intervener but not surety, of the above civil fiction.

23 **CHALLENGE OF JURISDICTION**

24 Affiant hereby challenges the JURISDICTION of the Federal government to charge her with
25 this crime inside the Arizona state (specifically Gilbert, Arizona). I hereby cite the Statutory
26 requirements within Title 40 USCS §255, now §3011 & 3012 and hereby request that the court
27 Order the United States Attorneys to produce the documentation specified **PER THE**
28 **STATUTE** to establish their Criminal Jurisdiction.

1
2 **TITLE 40 SUBTITLE II Pt A CHAPTER 31 SUBCHAPTER II § 3112.**

3 **Federal Jurisdiction**

- 4 (a) **Exclusive Jurisdiction Not Required.** – It is not required that the Federal Government
5 obtain exclusive jurisdiction in the United States over land or an interest in land it
6 acquires.
- 7 (b) **Acquisition and Acceptance of Jurisdiction.** – When the head of a department, agency,
8 or independent establishment of the Government, or other authorized officer of the
9 department, agency, or independent establishment, considers it desirable, that individual
10 may accept or secure, from the State in which land or an interest in land that is under the
11 immediate jurisdiction, custody, or control of the individual is situated, consent to, or
12 cession of, any jurisdiction over the land or interest not previously obtained. The
13 individual shall indicate acceptance of jurisdiction on behalf of the Government by filing
14 a notice of acceptance with the Governor of the State or in another manner prescribed by
15 the laws of the State where the land is situated.
- 16 (c) **Presumption.** – It is conclusively presumed that jurisdiction has not been accepted until
17 the Government accepts jurisdiction over land as provided in this section.

18 **CASES**

19 [Federal jurisdiction] “...*must be considered in the light of our dual system of*
20 *government and may not be extended...in view of our complex society, would effectually*
21 *obliterate the distinction between what is national and what is local and create a*
22 *completely centralized government.” **United States v. Lopez, 514 U.S. 549, 115 S. Ct.***

23 *1624 (1995).*

24 “*In view of 40 USCS 255, no jurisdiction exists in United States to enforce federal*
25 *criminal laws, unless and until consent to accept jurisdiction over lands acquired by*
26 *United States has been filed in behalf of United States as provided in said section, and*
27 *fact that state has authorized government to take jurisdiction is immaterial.” **Adams v.***

28 **United States (1943) 319 US 312, 87 L Ed. 1421, 63 S. Ct. 1122.**

“*The law requires proof of jurisdiction to appear on the record of the administrative*
agency and all administrative proceedings, Jurisdiction can never be assumed, it must be
*proven.” **Hagans v. Lavine 415 U.S. 533.***

1 "The law provides that once State and Federal jurisdiction has been challenged, it must
2 be proven." **Main v. Thiboutot, 100 S Ct. 2502 (1980).**

3 "Jurisdiction can be challenged at any time," and "Jurisdiction, once challenged, cannot
4 be assumed and must be decided." **Basso v. Utah Power & Light Co. 395 F 2d 906, 910.**

5 "Defense of lack of jurisdiction over the subject matter may be raised at any time, even
6 on appeal." **Hill Top Developers v. Holiday Pines Service Corp. 478 So. 2d, 368 (Fla
2nd DCA 1985)**

7 "Once challenged, jurisdiction cannot be assumed, it must be proved to exist." **Stock v.
8 Medical Examiners 94 Ca 2d 751. 211 P2d 289.**

9 "There is no discretion to ignore that lack of jurisdiction." **Joyce v. US, 474 F2d 215.**
10 "the burden shifts to the court to prove jurisdiction." **Rosemond v. Lambert, 459 f2d
11 416.** "a universal principle as old as the law is that a proceedings of a court without
12 jurisdiction are a nullity and its judgment therein without effect either on person or
13 property," **Norwood v. Renfield, 34 C 329; Ex parte Giambonini, 49 P. 732.**
14 "jurisdiction is fundamental and a judgment rendered by a court that does not have
15 jurisdiction to hear is void ab initio." **In re Application of Wyatt, 300 P. 132;p Re
Cavitt, 118 P2d 846.** "thus, where a judicial tribunal has no jurisdiction of the subject
16 matter on which it assumes to act, its proceeding are absolutely void in the fullest sense
17 of the term." **Dillon v. Dillon 1887 p 27.**

18 "Where rights secured by the Constitution are involved, there can be no "rule Making"
19 or Legislation which would abrogate them." **Miranda v. Arizona, 384 US 426, 491**

20 "The claim and exercise of a Constitutional right cannot be converted into a crime" ... "a
21 denial of them would be a denial of due process of law." **Simmons v. United States, 390
22 U.S. 377 (1968).**

23 "Acts in excess of judicial authority constitutes misconduct, particularly where a judge
24 deliberately disregards the requirements of fairness and due process. **Gonzalez v.
Commission on Judicial Performance, (1983) 33 Cal. 3d 359, 371, 374**

25 "However late this objection has been made, or may be made in any cause, in an inferior
26 or appellate court of the United States, it must be considered and decided, before any
27 court can move one further step in the cause; as any movement is necessarily the exercise
28 of jurisdiction." **Rhode Island v. Massachussets, 37 U.S. 657, 718, 9 L.Ed. 1233
(1838) Cooper v. Aaron, 358 U.S. 1, 78 S. Ct. 1401 (1958)**

"Constitutionally and in fact of law and judicial rulings, state-federal "magistrates-
judges" or any government actors, state or federal, may now be held liable, if they violate

1 any Citizen's Constitutional rights, privileges, or immunities, or guarantees; including
2 statutory civil rights.

3 A judge is not immune for tortious acts committed in a purely Administrative, non-
4 judicial capacity. Forrester v. White, 484 U.S. at 227-229, 108 S. Ct. at 544-545
(1987); Westfall v. Erwin, 108 S. Ct. 580 (1987); United States v. Lanier (March
1997)

5 "The United States District Court is not a true United States Court, established under
6 Article 3 of the Constitution to administer the judicial power of the United States therein
7 conveyed. It is created by virtue of the sovereign congressional faculty, granted under
8 Article 4, 3, of that instrument, of making all needful rules and regulations respecting the
9 territory belonging to the United States. The resemblance of its jurisdiction to that of
10 true United States courts, in offering an opportunity to nonresidents of resorting to a
11 tribunal not subject to local influence, does not change its character as a mere territorial
12 court." Balzac v. People of Puerto Rico, 258 U.S. 298 (1922)

13 When it clearly appears that the court lacks jurisdiction, the court has no authority to
14 reach the merits. In such a situation the action should be dismissed for want of
15 jurisdiction. Melo v. US, 505 F2d 1026, 1030

16 However late this objection has been made, or may be made in any cause, in an inferior
17 or appellate court of the United States, it must be considered and decided, before any
18 court can move one further step in the cause; as any movement is necessarily the exercise
19 of jurisdiction. Rhode Island v. Massachusetts, 37 U.S. 657, 718, 9 L.Ed. 1233 (1838)

20 "We reverse the convictions of all ten Defendants who opted for trial and direct the
21 district court to dismiss the indictment because the district court erroneously exercised
22 jurisdiction over them without first requiring the Government to allege in the indictment
23 and prove to a jury beyond a reasonable doubt certain facts necessary to establish
24 jurisdiction." "The ability of a United States court to exercise jurisdiction over that
25 particular defendant, however, is a preliminary determination totally distinct from the
26 crime itself and must be considered before any United states court or jury may determine
27 whether the defendant acted..." "United States of America v. Perlaza et al 439 F. 3d
28 pg 1153 (2006)

Statement of Facts and beliefs attached herewith as Exhibit "A".

WITHOUT PREJUDICE

Pursuant to UCC 1-308: "I reserve my right not to be compelled to perform under any
contract, commercial agreement or bankruptcy that I did not enter knowingly, voluntarily,

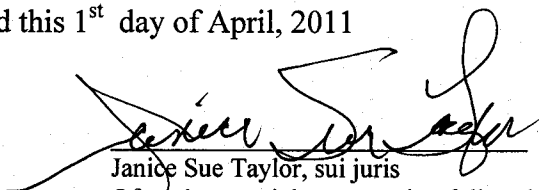
1 and intentionally. And furthermore, I do not and will not accept the liability of the
2 compelled benefit of any unrevealed contract or commercial agreement or bankruptcy". I
3 have made a timely and explicit reservation of my rights and insist that any statutes used in
4 my defense shall be construed to be in harmony with the Common Law.

5
6 Affiant states; I am not an expert in the law however I do know right from wrong. If
7 there is any human being damaged by any statements herein, if he will inform me by
8 facts I will sincerely make every effort to amend my ways. I hereby and herein reserve the
9 right to amend and make amendment to this document as necessary in order that the truth
10 may be ascertained and proceedings justly determined. If the parties given notice by
11 means of this document have information that would controvert and overcome this
12 Affidavit, please advise me IN WRITTEN AFFIDAVIT FORM within ten (10 days
13 from receipt hereof providing me with your counter affidavit, proving with particularity by
14 stating all requisite actual evidentiary fact and all requisite actual law, and not merely the ultimate
15 facts or conclusions of law, that this Affidavit Statement is substantially and materially false
16 sufficiently to change materially my status and factual declarations. Your silence stands as consent
17 to, and tacit approval of, the factual declarations herein being established as fact as a matter of law
18 of all facts herein, in perpetuity, the said confession being *res judicata* and *stare decisis*.

19 May the will of our Heavenly Father, through the power and authority of the blood of his son be
20 done on Earth as it is in Heaven.

21 28 USC §1746(1)

22 I, declare under penalty of perjury under the laws of the United States of America that the
23 foregoing is true and correct. Signed this 1st day of April, 2011

24 
25 Janice Sue Taylor, sui juris
26 Of one's own right, possessing full social
27 Civil rights, sovereign character and capacity.
28 Without the United States, U.S.C. 28, §1746 (1)

Certificate of Service

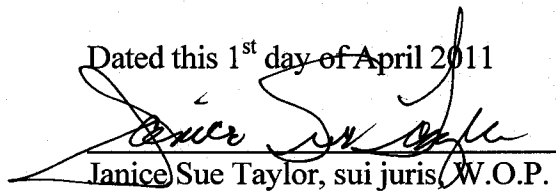
I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document Affidavit of Judicial Notice, Jurisdiction Challenge. Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of the Court for the [Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And Existing [Supposedly] As A Possession Of Its Own And NOT Lawfully Existing In The Legal or Organic County of Maricopa, Legal or Organic [Proposed] State of Arizona, and have mailed a copy hereof, postage prepaid thereon, to the Alleged U.S. Attorney's Office at the following addresses set forth below.

Frank T. Galati,
James Richard Knapp,
Office of the Alleged U.S. Attorney
40 N. Central Ave. # 1200
Phoenix, Arizona near 85004

Susan Anderson
850 W. Adams Street, Suite 201
Phoenix, Arizona near 85007

RESPONSE TO THIS EXHIBITED NOTICE IS REQUIRED - *Qui Tacit, Consentire Videtur, Ubi Tractatur De Ejus Commodo* (He[She] who is silent is considered as assenting [to the matter in question] when his[/her] interest is as stake.)

Dated this 1st day of April 2011



Janice Sue Taylor, sui juris, W.O.P.
Of one's own right, possessing full social
Civil rights, sovereign character and capacity
Pursuant to U.S.C. 28 §1746 (1)
Without the United States,

EXHIBIT "A"
STATEMENT OF FACTS AND BELIEFS REGARDING
IRS TERRITORIAL JURISDICTION

PRELIMINARY STATEMENT

The IRS lacks territorial jurisdiction. The current system of enforcement of the Internal Revenue Code, Subtitle A and C is repugnant to and violative of Article I, Section 8, Clause 17 of the Constitution and its implementing statute, 40 USC 255 (now 3111 and 3112).

FACT: IRS LACKS TERRITORIAL JURISDICTION

The Constitution is unambiguous about defining WHAT Congress is authorized to do and WHERE they can do it. The IRS cannot tax where the US cannot legislate.

Specifically with respect to "where" Congress enjoys legislative, i.e., police/taxing jurisdiction, the Constitution reads:

"To exercise exclusive legislation in all cases whatsoever, over such District (not exceeding ten miles square) as may, by cession of particular states, and the acceptance of Congress, become the seat of the government of the United States, and to exercise like authority over all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of forts, magazines, arsenals, dockyards, and other needful buildings;"

Constitution: Article 1, Section 8, Clause 17

The Department of Justice's own Criminal Resource Manual documents the true limits of the DOJ's police authority:

664 Territorial Jurisdiction

Of the several categories listed in 18 U.S.C. § 7, Section 7(3) is the most significant, and provides:

The term "special maritime and territorial jurisdiction of the United States," as used in this title, includes: . . . (3) Any lands reserved or acquired for the use of the United States, and under the exclusive or concurrent jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building.

As is readily apparent, this subsection, and particularly its second clause, bears a striking resemblance to the 17th Clause of Article I, Sec. 8 of the Constitution.

This clause provides:

"The Congress shall have power. . . To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State

in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings." (Emphasis added.)

The constitutional phrase "exclusive legislation" is the equivalent of the statutory expression "exclusive jurisdiction." See *James v. Dravo Contracting Co.*, 302 U.S. 134, 141 (1937), citing, *Surplus Trading Co. v. Cook*, 281 U.S. 647, 652 (1930).

Until the decision in *Dravo*, it had been generally accepted that when the United States acquired property with the consent of the state for any of the enumerated purposes, it acquired exclusive jurisdiction by operation of law, and any reservation of authority by the state, other than the right to serve civil and criminal process, was inoperable. See *Surplus Trading Co. v. Cook*, 281 U.S. at 652-56. When *Dravo* held that a state might reserve legislative authority, e.g., the right to levy certain taxes, so long as that did not interfere with the United States' governmental functions, it became necessary for Congress to amend 18 U.S.C. § 7(3), by adding the words "so as," to restore criminal jurisdiction over those places previously believed to be under exclusive Federal legislative jurisdiction. See H.R. Rep. No. 1623, 76th Cong., 3d Sess. 1 (1940); S. Rep. No. 1788, 76th Cong., 3d Sess. 1 (1940).

Dravo also settled that the phrase "other needful buildings" was not to be strictly construed to include only military and naval structures, but was to be construed as "embracing whatever structures are found to be necessary in the performance of the function of the Federal Government." See *James v. Dravo Contracting Co.*, 302 U.S. at 142-43. It therefore properly embraces courthouses, customs houses, post offices and locks and dams for navigation purposes.

The "structures" limitation does not, however, prevent the United States from holding or acquiring and having jurisdiction over land acquired for other valid purposes, such as parks and irrigation projects since Clause 17 is not the exclusive method of obtaining jurisdiction.

The United States may also obtain jurisdiction by reserving it when sovereign title is transferred to the state upon its entry into the Union or by cession of jurisdiction after the United States has otherwise acquired the property. See *Collins v. Yosemite Park Co.*, 304 U.S. 518, 529-30 (1938); *James v. Dravo Contracting Co.*, 302 U.S. at 142; *Surplus Trading Co. v. Cook*, 281 U.S. at 650-52; *Fort Leavenworth R.R. Co. v. Lowe*, 114 U.S. 525, 526-27, 538, 539 (1885).

The United States may hold or acquire property within the borders of a state without acquiring jurisdiction. It may acquire title to land necessary for the performance of its functions by purchase or eminent domain without the state's consent. See *Kohl v. United States*, 91 U.S. 367, 371, 372 (1976). But it does not thereby acquire legislative jurisdiction by virtue of its proprietorship. The acquisition of jurisdiction is dependent on the consent of or cession of jurisdiction by the state. See *Mason Co. v. Tax Commission*, 302 U.S. 97 (1937); *James v. Dravo Contracting Co.*, 302 U.S. at 141-42.

State consent to the exercise of Federal jurisdiction may be evidenced by a specific enactment or by general constitutional or statutory provision. Cession of jurisdiction by the state also requires

acceptance by the United States. See *Adams v. United States*, 319 U.S. 312 (1943); *Surplus Trading Co. v. Cook*, 281 U.S. at 651-52.

Whether or not the United States has jurisdiction is a Federal question. See *Mason Co. v. Tax Commission*, 302 U.S. at 197.

Prior to February 1, 1940, it was presumed that the United States accepted jurisdiction whenever the state offered it because the donation was deemed a benefit. See *Fort Leavenworth R.R. Co. v. Lowe*, 114 U.S. at 528. This presumption was reversed by enactment of the Act of February 1, 1940, codified at 40 U.S.C. § 255. This statute requires the head or authorized officer of the agency acquiring or holding property to file with the state a formal acceptance of such "jurisdiction, exclusive or partial as he may deem desirable," and further provides that in the absence of such filing "it shall be conclusively presumed that no such jurisdiction has been acquired." See *Adams v. United States*, 319 U.S. 312 (district court is without jurisdiction to prosecute soldiers for rape committed on an army base prior to filing of acceptance prescribed by statute). The requirement of 40 U.S.C. § 255 can also be fulfilled by any filing satisfying state law. *United States v. Johnson*, 994 F.2d 980, 984-86 (2d Cir. 1993). The enactment of 40 U.S.C. § 255 did not retroactively affect jurisdiction previously acquired. See *Markham v. United States*, 215 F.2d 56 (4th Cir.), cert. denied, 348 U.S. 939 (1954); *United States v. Heard*, 270 F. Supp. 198, 200 (W.D. Mo. 1967).

In summary, the United States may exercise plenary criminal jurisdiction over lands within state borders:

- A. Where it reserved such jurisdiction upon entry of the state into the union;
- B. Where, prior to February 1, 1940, it acquired property for a purpose enumerated in the Constitution with the consent of the state;
- C. Where it acquired property whether by purchase, gift or eminent domain, and thereafter, but prior to February 1, 1940, received a cession of jurisdiction from the state; and
- D. Where it acquired the property, and/or received the state's consent or cession of jurisdiction after February 1, 1940, and has filed the requisite acceptance.

U.S. DOJ Criminal Resource Manual, October 1997 Section 664

The police power is vested in the States and not the federal government. See *Wilkerson v. Rahrer*, 140 U.S. 545, 554, 11 S.Ct. 865, 866 (1891) (the police power "is a power originally and always belonging to the States, not surrendered to them by the general government, nor directly restrained by the constitution of the United States, and essentially exclusive"); *Union National Bank v. Brown*, 101 Ky. 354, 41 S.W. 273 (1897); *John Woods & Sons v. Carl*, 75 Ark. 328, 87 S.W. 621, 623 (1905); *Southern Express Co. v. Whittle*, 194 Ala. 406, 69 So.2d 652, 655 (1915); *Shealey v. Southern Ry. Co.*, 127 S.C. 15, 120 S.E. 561, 562 (1924) ("The police power under the American constitutional system has been left to the states. It has always belonged to them and was not surrendered by them to the general government, nor directly restrained by the constitution of the United States ... Congress has no general power to enact police regulations operative within the territorial limits of a state"); and *McInerney v. Ervin*, 46 So.2d 458, 463 (Fla. 1950)

"No sanction can be imposed absent proof of jurisdiction." *Standard v Olson*, 74 S.Ct.

768. "It has also been held that jurisdiction must be affirmatively shown and will not be presumed." *Special Indem. Fund v Prewitt*, 205 F.2d 306, 201 OK. 308

Even the IRS's own CID manual shows it does not have jurisdiction inside the fifty states:

"The Criminal Investigative Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws involving United States citizens residing in foreign countries and non-resident aliens subject to federal income tax filing requirements."

IRS Criminal Investigation Division

The Supreme Court says the government has an obligation to ascertain bona fide authority: "Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of this authority." *Federal Crop Insurance v. Merrill*, 33 U.S. 380 at 384 (1947).

The Federal Rules of Civil Procedure even states there is no jurisdiction inside the States: " 'Act of Congress' includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession." See 18 USC, Rule 54 of the Federal Rules of Criminal Procedure. Note: There is NO reference to the 50 "states."

The IRS must prove jurisdiction or it will be sanctioning FRAUD: "Silence is a species of conduct, and constitutes an implied representation of the existence of facts in question. When silence is of such character and under such circumstances that it would become a fraud, it will operate as an Estoppel." *Carmine v. Bowen*, 64 U.S. 932

"Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading. ... We cannot condone this shocking conduct by the IRS. Our revenue system is based upon the good faith of the taxpayers and the taxpayers should be able to expect the same from government in its enforcement and collection activities This sort of deception will not be tolerated and if this is the 'routine' it should be corrected immediately." [*U. S. v. Tweel*, 550 F.2d 297, 299 (1977)][quoting *U.S. v. Prudden*, 424 F.2d 1021, 1032 (1970)]

The USC codifies the Constitutional requirement at Article I, Section 8, Clause 17 and proscribes the procedure and required documentation for the federal government to successfully assert jurisdiction inside one of the fifty states. To wit: 40 USCS § 255 (now 3111 and 3112) clearly and specifically requires that a "notice of acceptance" is to be filed "with the Governor of such State or in such manner as may be prescribed by the laws of the State where such lands are situated." "Such lands," of course, referring to those lands that the federal government, through its agents, is claiming exclusive or concurrent jurisdiction over the people living thereon.

The text of § 255 concludes with the statement "Unless and until the United States has accepted jurisdiction over lands hereafter to be acquired as aforesaid, it shall be conclusively presumed that no such jurisdiction has been accepted." [Emphasis added]

Obviously, if the requirements of Article 1, Section 8, Clause 17 of the Constitution of the United States are not complied with, and/or if the procedural requirements of 40 USCS § 255 are not complied with, then no public servant who is acting as an agent of the United States, i.e. the federal government, has any bona fide authority whatsoever to attempt to force compliance with any federal law, rule, code, statute, etc. on anyone living in such an area that is not subject to any bona fide jurisdiction of the federal government.

In support of this rather obvious conclusion, the second paragraph of interpretive note 14 of 40 USCS § 255 says: "In view of 40 USCS § 255, no jurisdiction exists in United States to enforce federal criminal laws, unless and until consent to accept jurisdiction over lands acquired by United States has been filed in behalf of United States as provided in said section, and fact that state has authorized government to take jurisdiction is immaterial. Adams v. United States (1943) 319 US 312, 87 L Ed 1421, 63 S Ct 1122."

[Federal jurisdiction] " ...must be considered in the light of our dual system of government and may not be extended. . .in view of our complex society, would effectually obliterate the distinction between what is national and what is local and create a completely centralized government." United States v. Lopez, 514 U.S. 549, 115 S.Ct.1624 (1995).